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2014 JAN 27 PM 3:29

CLERK U.S. DISTRICT COURT  
CENTRAL DIST. OF CALIF.  
LOS ANGELES

BY: \_\_\_\_\_

1 ANDRÉ BIROTTE JR.  
United States Attorney  
2 SANDRA R. BROWN  
Assistant United States Attorney  
3 Chief, Tax Division  
PAUL H. ROCHMES  
4 Assistant United States Attorney  
California Bar Number 077928  
5 Federal Building, Suite 7211  
300 North Los Angeles Street  
6 Los Angeles, California 90012  
Telephone: (213) 894-2413  
7 Facsimile: (213) 894-0115  
E-mail: paul.rochmes@usdoj.gov

8 Attorneys for United States of America  
9

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,

13 Petitioner,

14 vs.

15 MAURICE GREENE,

16 Respondent.  
17  
18  
19

Case No. 14-cv-00623-DMG-AGR  
PETITION TO ENFORCE  
INTERNAL REVENUE SERVICE  
SUMMONS; MEMORANDUM OF  
POINTS AND AUTHORITIES;  
DECLARATION IN SUPPORT  
THEREOF; EXHIBITS (SANITIZED  
FOR PERSONAL INFORMATION)

20  
21 PETITION

22 Petitioner states:

23 1. This proceeding to judicially enforce an Internal Revenue Service  
24 administrative summons is brought pursuant to §§ 7402(b) and 7604(a) of the  
25 Internal Revenue Code, 26 U.S.C. The IRS has properly served the respondent,  
26 Maurice Greene ("Respondent") with a summons, and Respondent has failed to  
27 produce the requested documents and to appear and give testimony.  
28

1           2.     Respondent resides or conducts business or both in the federal judicial  
2 district of the Central District of California.

3           3.     The Internal Revenue Service is, and at all relevant times was,  
4 conducting an investigation and examination with respect to the collection of a  
5 federal tax liability due and owing by Respondent for the period and year described  
6 on the summons. A true and correct copy of the summons is attached as Exhibit 1  
7 to the attached Declarations of Revenue Officer Lisa Davis ("R.O. Davis").

8           4.     In connection with this investigation, the summons was issued and  
9 served in accordance with law on Respondent in the manner described in the  
10 Certificate of Service by R.O. Davis. A true and correct copy of the Certificate of  
11 Service is attached as Exhibit 2 to the attached Declaration of R.O. Davis.

12          5.     Respondent has failed to give testimony and to produce the required  
13 books, records, papers, and other data in response to the summons, and such failure  
14 has continued to the date of this petition.

15          6.     The IRS is not in possession or control of the books, records, papers,  
16 and other data sought by the summons.

17          7.     All administrative steps required by the Internal Revenue Code in  
18 connection with the issuance and service of the summons have been taken.

19          8.     The testimony and the books, records, papers, and other data sought  
20 by the summons are necessary in order to properly pursue and complete the  
21 investigation.

22          9.     No recommendation for criminal prosecution of the taxpayer has been  
23 made by the IRS to the United States Department of Justice. In addition, no  
24 Department of Justice referral, as described in 26 U.S.C. § 7602(d), is in effect  
25 with respect to the taxpayer.

26 //

27 //

1 WHEREFORE, Petitioner requests the Court to enforce the IRS  
2 administrative summons as follows:

3 A. Respondent be ordered to appear and show cause before this Court  
4 why Respondent should not be compelled to give testimony and to produce the  
5 books, records, papers, and other data as specified in the summons;


6 B. That Respondent be ordered by this Court to appear before an  
7 authorized representative of the IRS at a time and place to be determined by the  
8 IRS and to give testimony and to produce the books, records, papers, and other  
9 data as specified in the summons; and

10 C. That the Court grant the Petitioner its costs in this proceeding and  
11 such other and further relief as may be just and proper.

12 Respectfully submitted,

13  
14 ANDRÉ BIROTTE JR.  
15 United States Attorney  
16 SANDRA R. BROWN  
17 Assistant United States Attorney  
18 Chief, Tax Division

19 DATED: 1/23/14

18   
19 PAUL H. ROCHMES  
20 Assistant United States Attorney  
21 Attorneys for United States of America  
22  
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1                   **MEMORANDUM OF POINTS AND AUTHORITIES**

2           Section 7602(a) of the Internal Revenue Code, 26 U.S.C., grants the Internal  
3 Revenue Service the power to summon books, papers, records, or other data and to  
4 take the testimony of any person for the purpose of ascertaining the correctness of  
5 a tax return, to determine a taxpayer's tax liability, and to collect a taxpayer's tax  
6 liability as follows:

7                   For the purpose of ascertaining the correctness of any return, making a  
8 return where none has been made, determining the liability of any  
9 person for any internal revenue tax or the liability at law or in equity  
10 of any transferee or fiduciary of any person in respect of any internal  
11 revenue tax, or *collecting any such liability*, the Secretary is  
12 authorized --

13           (1) To examine any books, papers, records, or other data which  
14 may be relevant or material to such inquiry;

15           (2) To summon the person liable for tax or required to perform the  
16 act, or any officer or employee of such person, or any person having  
17 possession, custody, or care of books of account containing entries  
18 relating to the business of the person liable for tax or required to  
19 perform the act, or any other person the Secretary may deem proper,  
20 to appear before the Secretary at a time and place named in the  
21 summons and to produce such books, papers, records, or other data,  
22 and to give such testimony, under oath, as may be relevant or material  
23 to such inquiry; and

24           (3) To take such testimony of the person concerned, under oath, as  
25 may be relevant or material to such inquiry. (Emphasis added).

26   See also Crystal v. United States, 172 F.3d 1141, 1143-44 (9th Cir. 1999).

27           Internal Revenue Code Sections 7402(b) and 7604 grant authority to United  
28 States district courts to issue orders compelling, through their powers of contempt,

1 compliance with the IRS summonses. See also United States v. Gilleran, 992 F.2d  
2 232, 233 (9th Cir. 1993). An Internal Revenue Service (“IRS”) summons is issued  
3 administratively, “but its enforcement is only by federal court authority in ‘an  
4 adversary proceeding’ affording the opportunity for challenge and ‘complete  
5 protection to the witness.’” United States v. Church of Scientology of California,  
6 520 F.2d 818, 821 (9th Cir. 1975) (quoting Donaldson v. United States, 400 U.S.  
7 517, 525, 91 S. Ct. 534, 539, 27 L. Ed. 2d 459 (1971)).

8 Because the enforcement of an IRS summons invokes the process of the  
9 court, the court will not enforce a summons if it would constitute an abuse of  
10 process. United States v. Powell, 379 U.S. 48, 58, 85 S. Ct. 248, 255, 13 L. Ed. 2d  
11 112 (1964). Such an abuse would occur if the summons was issued for an  
12 improper purpose, such as, for example, to harass the taxpayer. Id., 379 U.S. at 58;  
13 United States v. Stuart, 489 U.S. 353, 360, 109 S. Ct. 1183, 1188, 103 L. Ed. 2d  
14 388 (1989). Accordingly, to obtain enforcement of an IRS summons, the  
15 government is required to make a prima facie case for enforcement of the  
16 summons. Crystal, 172 F.3d at 1143-44; Gilleran, 992 F.2d at 233.

17 In order to establish a prima facie case for enforcement of an IRS summons,  
18 the government need only make a “minimal” showing that (1) the investigation  
19 will be conducted pursuant to a legitimate purpose; (2) the inquiry may be relevant  
20 to the purpose; (3) the information sought is not already within the IRS's  
21 possession; and (4) that the administrative steps required by the Internal Revenue  
22 Code have been followed. Crystal, 172 F.3d at 1143-44, citing Powell, 379 U.S. at  
23 57-58. The government's “burden is minimal ‘because the statute must be read  
24 broadly in order to ensure that the enforcement powers of the IRS are not unduly  
25 restricted.’” Crystal, 172 F.3d at 1144 (quoting Liberty Financial Services v.  
26 United States, 778 F.2d 1390, 1392 (9th Cir. 1985)). Once the Government has  
27 made its prima facie case, the summoned party bears the “heavy” burden to  
28

1 “disprove the actual existence of a valid civil tax determination or collection  
2 purpose by the Service[.]” Crystal, 172 F.3d at 1144.

3 Normally, the government makes the “good faith” showing of materiality  
4 and relevancy required by Powell in the petition to enforce the summons and the  
5 accompanying declaration of the issuing IRS agent. See Crystal, 172 F.3d at 1144  
6 (quoting United States v. Dynavac, Inc., 6 F.3d 1407, 1414 (9th Cir. 1993)).

7 As to the required showing of relevance, the Supreme Court stated in United  
8 States v. Arthur Young & Co., 465 U.S. 805, 814, 104 S. Ct. 1495, 1501, 79 L. Ed.  
9 2d 826 (1984):

10 As the language of § 7602 clearly indicates an IRS summons is not to  
11 be judged by the relevance standards used in deciding whether to  
12 admit evidence in federal court. Cf. Fed. Rule Evid. 401. The  
13 language “may be” reflects Congress’ express intention to allow the  
14 IRS to obtain items of even potential relevance to an ongoing  
15 investigation without reference to its admissibility. The purpose of  
16 Congress is obvious: the Service can hardly be expected to know  
17 whether such data will in fact be relevant until it is procured and  
18 scrutinized. As a tool of discovery, the § 7602 summons is critical to  
19 the investigation and enforcement functions of the IRS, see United  
20 States v. Powell, 379 U.S. 48, 57 (1964); the Service therefore should  
21 not be required to establish that the documents it seeks are actually  
22 relevant in any technical, evidentiary sense.

23 (emphasis in original).

24 “Once the Government has established its prima facie case, the district court  
25 issues an order requiring the party on whom the summons has been served to show  
26 cause, at an enforcement hearing, why compliance with the summons should not  
27 be required.” United States v. Samuels, Kramer and Co., 712 F.2d 1342, 1345 (9th  
28 Cir. 1983). The burden of proof is shifted to the person challenging the summons

1 to “refute the Government’s Powell showing of good faith to oppose successfully  
 2 the enforcement of an IRS summons.” Id. at 1346; see also Crystal, 172 F.3d at  
 3 1144. “The taxpayer may challenge and attempt to rebut the prima facie case of  
 4 good faith the government has established or attempt to show that enforcement of  
 5 the summons would otherwise constitute an abuse of process.” Gilleran, 992 F.2d  
 6 at 233; see also Crystal, 172 F.2d at 1144. “The taxpayer, however, carries a  
 7 heavy burden of convincing the district court to deny enforcement.” Stuckey, 646  
 8 F.2d at 1372; accord Crystal, 172 F.3d at 1144.

9 “[S]ummons enforcement proceedings should be summary in nature and  
 10 discovery should be limited.” Derr, 968 F.2d at 945, quoting Stuart, 489 U.S. at  
 11 369, quoting S. Rep. No. 97-494, 97th Cong. 2d Sess., vol. 1, 285 (1982); see also,  
 12 Church of Scientology, 520 F.2d at 821.<sup>1</sup> “The taxpayer must allege specific facts  
 13 and evidence to support his allegations’ of bad faith or improper purpose.”  
 14 Crystal, 172 F.3d at 1144 (quoting United States v. Jose, 131 F.3d 1325, 1328 (9th  
 15 Cir. 1997)) and Liberty Financial Services, 778 F.2d at 1392. A party opposing the  
 16 summons must be able to come forward with at least “a minimal amount of  
 17 evidence just to entitle him or her to an evidentiary hearing.” Stuckey, 646 F.2d at  
 18

19 <sup>1</sup> The Fifth Circuit has discussed the procedure to be followed in summons  
 20 enforcement proceedings:

21 To ascertain whether there is any basis for questioning the summons,  
 22 the traditional show cause order is an effective and appropriate  
 23 procedural tool. Indeed, it harmonizes procedure with the substantive  
 24 principle that puts the burden on the summoned party “of showing an  
 25 abuse of the court's process.” Powell, (note 17, supra). In no way  
 26 does its use extinguish the adversary proceeding which the decisions  
 27 call for. Rather it is a principal means by which the enforcing Court  
 28 can determine whether there is anything to “hear” and if so to give  
 proper scope and direction to an orderly, but expeditious, adjudication  
 of the points in controversy.

United States v. Newman, 441 F.2d 165, 169 (5th Cir. 1971).



1 1372. In this Circuit, the Court may allow limited discovery “only if the taxpayer  
2 can make a substantial preliminary showing of abuse or wrongdoing.” Stuckey,  
3 626 F.2d at 1374.

4 In Donaldson, 400 U.S. at 528-29, the Supreme Court noted that Rule  
5 81(a)(3) of the of the Federal Rules of Civil Procedure allows the Court to limit the  
6 application of the federal rules in summons enforcement proceedings. In keeping  
7 with the summary nature of the proceedings, the show cause order is an  
8 appropriate tool to place the burden of proof on the summoned party after the  
9 government's prima facie case has been made.

10 If no substantial challenge to the validity of the summons is made in a sworn  
11 affidavit or declaration alleging specific facts, the matter should be decided on the  
12 pleadings before the district court with no further proceedings, the summons  
13 should be enforced, and the IRS should be allowed to obtain the summoned  
14 testimony, books, papers, records, and other data. See, e.g., Liberty Financial  
15 Services, 778 F.2d at 1392-93 (IRS affidavit was not controverted).

16 “Enforcement of a summons is generally a summary proceeding to which a  
17 taxpayer has few defenses.” Derr, 968 F.2d at 945; accord Crystal, 172 F.3d at  
18 1144. “[T]he sole purpose of the enforcement proceeding is to ensure that the IRS  
19 has issued the summons for proper purpose and in good faith, and ... the district  
20 court is strictly limited to enforcing or denying IRS summonses.” Jose, 131 F.3d at  
21 1328-29.

## 22 Conclusion

23 Accordingly, the filing of the petition to enforce IRS summons and the  
24 declarations of the issuing IRS agents establish the government's prima facie case  
25 for enforcement of the summons. As attested to in the accompanying declaration  
26 of IRS Revenue Officer Davis, the agent who issued the summons, the IRS is  
27 conducting an investigation to determine the tax liabilities of the taxpayer, collect  
28 those liabilities, or both, for the tax periods identified in the summons; the




1 information sought by the summons may be relevant to that purpose; the IRS does  
2 not already have possession of the information sought; and the administrative steps  
3 required by the Internal Revenue Code for issuance and service of the summons  
4 were followed. (Davis Decl., ¶¶ 3-12 and Exh. "1" – "3"). Accordingly, the Court  
5 should now issue an order directing Respondent to show cause why the summons  
6 should not be enforced.

7 If Respondent fails to respond to or rebut the government's prima facie case  
8 for enforcement, then the Court should later issue an order enforcing the summons  
9 and compelling Respondent to appear before an authorized representative of the  
10 IRS at a time and place to be determined by the IRS, and give testimony and  
11 produce the books, records, papers, and other data for examination and copying as  
12 required by the summons.

13  
14 Respectfully submitted,

15 ANDRÉ BIROTTE JR.  
16 United States Attorney  
17 SANDRA R. BROWN  
18 Assistant United States Attorney  
19 Chief, Tax Division

20 DATED: January 23, 2014

21   
22 PAUL H. ROCHMES  
23 Assistant United States Attorney  
24 Attorneys for United States of America  
25  
26  
27  
28

1                   DECLARATION OF LISA DAVIS IN SUPPORT OF PETITION  
2                   TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

3           I, LISA DAVIS, declare and state as follows:

4           1.     I am employed as a Revenue Officer in the Collection  
5 Division, Small Business/Self-Employed, Area 7, Camarillo,  
6 California, of the Internal Revenue Service.  
7

8           2.     My name as used and signed in the summons and this  
9 Declaration is a pseudonym.

10          3.     In my capacity as Revenue Officer, I was assigned to  
11 aid an investigation which would assist the Internal Revenue  
12 Service's efforts to collect the federal tax liabilities of  
13 Maurice Greene.  
14

15          4.     The purpose of the investigation was to find assets  
16 and collect the tax liabilities of Maurice Greene for the  
17 following periods: Income tax liabilities for the taxable years  
18 2005 and 2010. The Internal Revenue Service has not yet  
19 collected these liabilities.

20          5.     The testimony and the books, records, papers and other  
21 data sought by the summons for periods under investigation are  
22 necessary for the collection of the liabilities referred to in  
23 paragraph 4., above, and are not already in the possession or  
24 control of the Internal Revenue Service.  
25

26          6.     No Justice Department referral, as described in  
27 Section 7602(c) of the Internal Revenue Code, 26 U.S.C., is in  
28

1 effect with respect to respondent for the taxable periods under  
2 investigation.

3       7. Pursuant to my investigation, on the date of  
4 issuance indicated on the summons, I issued an Internal  
5 Revenue Service summons to the respondent to give testimony  
6 and to produce records relating to the tax liabilities of  
7 the respondent. The date for appearance was scheduled on  
8 August 5, 2013.  
9

10       8. I compared the original of the summons to the  
11 copy of the summons served on the respondent and verified  
12 that they were the same. I then included an attestation  
13 clause on the summons to that effect on the copy served on  
14 the respondent and I signed the attestation clause of the  
15 copy of the summons. A true and accurate copy of the  
16 summons is attached hereto as **Exhibit 1**.  
17

18       9. On July 18, 2013, in accordance with 26 U.S.C. §  
19 7603, I served a copy of the summons on the respondent, at  
20 respondent's last and usual place of abode, by delivering a  
21 duplicate original copy of the summons, which contained the  
22 attestation required by 26 U.S.C. §7603, to a person over  
23 16 years old at the last known address of the respondent.  
24 I gave a copy of the summons in a sealed envelope addressed  
25 to the summoned party, to Earnest Greene, the father of the  
26 respondent. A true and accurate copy of the Certificate of  
27 Service is attached hereto as **Exhibit 2**.  
28

1        10. The respondent failed to appear in response to  
2 the summons or otherwise provide all records and give  
3 testimony as requested in the summons.

4        11. On August 15, 2013, IRS Paralegal Lejsor Lederman  
5 sent the summoned party a "last chance" letter indicating  
6 that unless the summoned party provided the testimony,  
7 documents, records, and other information described in the  
8 summons by August 29, 2013, legal proceedings would be  
9 brought against the summoned party in the United States  
10 District Court for not complying with the summons. The  
11 letter is attached hereto as **Exhibit 3**. Respondent failed  
12 to appear on the scheduled date. The respondent's failure  
13 to comply with the summons continues to the date of this  
14 Declaration.  
15

16        12. All administrative steps required by the Internal  
17 Revenue Code have been complied with in the issuance and  
18 service of the subject summons.  
19

20        13. I declare under penalty of perjury that the  
21 foregoing is true and correct.  
22

23        DATED: September 11, 2013



24                                LISA DAVIS, Revenue Officer  
25                                Internal Revenue Service  
26  
27  
28



# Summons

In the matter of Maurice Greene, [REDACTED]

Internal Revenue Service (Division): Small Business / Self Employed

Industry/Area (name or number): Small Business / Self Employed - Area 27

Periods: Calendar period ending December 31, 2010

## The Commissioner of Internal Revenue

To: Maurice Greene, [REDACTED]

At: [REDACTED]

You are hereby summoned and required to appear before LISA DAVIS, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period January 1, 2012 to present date, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

751 DAILY DRIVE, CAMARILLO, CA 93010-6076 - (805)445-4497

**Place and time for appearance at** 751 DAILY DRIVE, CAMARILLO, CA 93010-6076



# IRS

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039(Rev. 10-2010)  
Catalog Number 21405J

on the 5th day of August, 2013 at 09:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 15th day of July, 2013

LISA DAVIS

Signature of Issuing Officer

REVENUE OFFICER

Title

Signature of Approving Officer, if applicable

**EXHIBIT 1**

Title

**Original -- to be kept by IRS**



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 07/18/2013 Time 1030AM

**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Samuel Greene - Father
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: \_\_\_\_\_

Signature

*[Signature]*

Title

*Revenue Officer*

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_ Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How  
Notice  
Was  
Given**

- ☐ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I gave notice by handing it to the noticee.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summonsed.
- ☐ No notice is required.

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

Form 2039 (Rev. 10-2010)

EXHIBIT 2



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF DIVISION COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED  
950 HAMPSHIRE ROAD  
EAST PAVILION  
THOUSAND OAKS, CALIFORNIA 91361  
(805) 371-6700  
FAX: (805) 373-9866

**AUG 15 2013**

CC:SB:8:THO:LLederman  
GL-134887-13

Via Regular Mail

Maurice Greene  
[REDACTED]  
[REDACTED]

Dear Mr. Greene:

Small Business/Self-Employed- California Area 27 Collections of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on July 18, 2013. Under the terms of the summons, you were required to appear before Revenue Officer Lisa Davis on August 5, 2013, and provide testimony, books, documents, records and information to her, as set forth in the Summons

The Summons was issued under the authority of Internal Revenue Code § 7602 and judicial enforcement action is provided for under § 7604. Copies of the summons and a copy of §§ 7602 and 7604 are enclosed for your consideration.

Legal proceedings may be brought against you in the United States District Court for not complying with this summons. To avoid such proceedings, you are to appear before Revenue Officer Lisa Davis at the following date, time & place:

Name: Lisa Davis, R.O.  
Date: Thursday, August 29, 2013  
Time: 10:00 A.M.  
Address: Collection Division-IRS  
751 Daily Drive  
Camarillo, CA 93010-6076

Any books, records or other documents called for in the summons should be produced at that time.

2:14-cv-00623-DMG-AGR

EXHIBIT 3




GL-134887-13

2

If you have any questions, please contact Revenue Officer Lisa Davis, at (805) 445-4497.

Sincerely,

LINETTE B. ANGELASTRO  
Associate Area Counsel  
(Small Business/Self-Employed: Area 8)

By:   
Lejsor Lederman  
Paralegal Specialist (Thousand Oaks)  
(Small Business/Self-Employed)  
ID NO 1000860912

Cc: Revenue Officer David Lewis  
Camarillo Collection Division-IRS

Enclosures:

Copy of Summons (Collection Information Statement)  
Copy of §§ 7602 and 7604

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

NOTICE OF ASSIGNMENT TO UNITED STATES JUDGES

This case has been assigned to District Judge Dolly M. Gee and the assigned Magistrate Judge is Alicia G. Rosenberg.

The case number on all documents filed with the Court should read as follows:

14-CV-00623 DMG-AGR

Pursuant to General Order 05-07 of the United States District Court for the Central District of California, the Magistrate Judge has been designated to hear discovery related motions.

All discovery related motions should be noticed on the calendar of the Magistrate Judge.

Clerk, U. S. District Court

January 27, 2014

Date

By SBOURGEOIS  
Deputy Clerk

---

NOTICE TO COUNSEL

*A copy of this notice must be served with the summons and complaint on all defendants (if a removal action is filed, a copy of this notice must be served on all plaintiffs).*

**Subsequent documents must be filed at the following location:**

☒ Western Division  
312 N. Spring Street, G-8  
Los Angeles, CA 90012

☐ Southern Division  
411 West Fourth St., Ste 1053  
Santa Ana, CA 92701

☐ Eastern Division  
3470 Twelfth Street, Room 134  
Riverside, CA 92501

**Failure to file at the proper location will result in your documents being returned to you.**

**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA  
CIVIL COVER SHEET**

<b>I. (a) PLAINTIFFS</b> ( Check box if you are representing yourself <input type="checkbox"/> )  UNITED STATES OF AMERICA	<b>DEFENDANTS</b> ( Check box if you are representing yourself <input type="checkbox"/> )  MAURICE GREENE
<b>(b) County of Residence of First Listed Plaintiff</b> <u>LOS ANGELES</u> <i>(EXCEPT IN U.S. PLAINTIFF CASES)</i>	<b>County of Residence of First Listed Defendant</b> <u>LOS ANGELES</u> <i>(IN U.S. PLAINTIFF CASES ONLY)</i>
<b>(c) Attorneys (Firm Name, Address and Telephone Number)</b> If you are representing yourself, provide the same information. U.S. ATTORNEY'S OFFICE, ATTN: PAUL H. ROCHMES 300 N. LOS ANGELES STREET, ROOM 7211 LOS ANGELES, CA 90012 TEL.: (213) 894-2413, FAX: (213) 894-0115	<b>Attorneys (Firm Name, Address and Telephone Number)</b> If you are representing yourself, provide the same information.

<b>II. BASIS OF JURISDICTION</b> (Place an X in one box only.)  <input checked="" type="checkbox"/> 1. U.S. Government Plaintiff <input type="checkbox"/> 3. Federal Question (U.S. Government Not a Party)  <input type="checkbox"/> 2. U.S. Government Defendant <input type="checkbox"/> 4. Diversity (Indicate Citizenship of Parties in Item III)	<b>III. CITIZENSHIP OF PRINCIPAL PARTIES-For Diversity Cases Only</b> (Place an X in one box for plaintiff and one for defendant) <table style="width:100%; border: none;"> <tr> <td style="width:33%;">Citizen of This State</td> <td style="width:10%;">PTF <input type="checkbox"/> 1</td> <td style="width:10%;">DEF <input type="checkbox"/> 1</td> <td style="width:33%;">Incorporated or Principal Place of Business in this State</td> <td style="width:10%;">PTF <input type="checkbox"/> 4</td> <td style="width:10%;">DEF <input type="checkbox"/> 4</td> </tr> <tr> <td>Citizen of Another State</td> <td>PTF <input type="checkbox"/> 2</td> <td>DEF <input type="checkbox"/> 2</td> <td>Incorporated and Principal Place of Business in Another State</td> <td>PTF <input type="checkbox"/> 5</td> <td>DEF <input type="checkbox"/> 5</td> </tr> <tr> <td>Citizen or Subject of a Foreign Country</td> <td>PTF <input type="checkbox"/> 3</td> <td>DEF <input type="checkbox"/> 3</td> <td>Foreign Nation</td> <td>PTF <input type="checkbox"/> 6</td> <td>DEF <input type="checkbox"/> 6</td> </tr> </table>	Citizen of This State	PTF <input type="checkbox"/> 1	DEF <input type="checkbox"/> 1	Incorporated or Principal Place of Business in this State	PTF <input type="checkbox"/> 4	DEF <input type="checkbox"/> 4	Citizen of Another State	PTF <input type="checkbox"/> 2	DEF <input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	PTF <input type="checkbox"/> 5	DEF <input type="checkbox"/> 5	Citizen or Subject of a Foreign Country	PTF <input type="checkbox"/> 3	DEF <input type="checkbox"/> 3	Foreign Nation	PTF <input type="checkbox"/> 6	DEF <input type="checkbox"/> 6
Citizen of This State	PTF <input type="checkbox"/> 1	DEF <input type="checkbox"/> 1	Incorporated or Principal Place of Business in this State	PTF <input type="checkbox"/> 4	DEF <input type="checkbox"/> 4														
Citizen of Another State	PTF <input type="checkbox"/> 2	DEF <input type="checkbox"/> 2	Incorporated and Principal Place of Business in Another State	PTF <input type="checkbox"/> 5	DEF <input type="checkbox"/> 5														
Citizen or Subject of a Foreign Country	PTF <input type="checkbox"/> 3	DEF <input type="checkbox"/> 3	Foreign Nation	PTF <input type="checkbox"/> 6	DEF <input type="checkbox"/> 6														

**IV. ORIGIN** (Place an X in one box only.)

<input checked="" type="checkbox"/> 1. Original Proceeding	<input type="checkbox"/> 2. Removed from State Court	<input type="checkbox"/> 3. Remanded from Appellate Court	<input type="checkbox"/> 4. Reinstated or Reopened	<input type="checkbox"/> 5. Transferred from Another District (Specify)	<input type="checkbox"/> 6. Multi-District Litigation
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**V. REQUESTED IN COMPLAINT: JURY DEMAND:** ☐ Yes ☒ No (Check "Yes" only if demanded in complaint.)

**CLASS ACTION under F.R.Cv.P. 23:** ☐ Yes ☒ No **MONEY DEMANDED IN COMPLAINT:** \$

**VI. CAUSE OF ACTION** (Cite the U.S. Civil Statute under which you are filing and write a brief statement of cause. Do not cite jurisdictional statutes unless diversity.)

26 U.S.C. §§ 7402(b) AND 7604(a) - IRS Summons Enforcement

**VII. NATURE OF SUIT** (Place an X in one box only.)

OTHER STATUTES	CONTRACT	REAL PROPERTY CONT.	IMMIGRATION	PRISONER PETITIONS	PROPERTY RIGHTS
<input type="checkbox"/> 375 False Claims Act	<input type="checkbox"/> 110 Insurance	<input type="checkbox"/> 240 Torts to Land	<input type="checkbox"/> 462 Naturalization Application	<b>Habeas Corpus:</b>	<input type="checkbox"/> 820 Copyrights
<input type="checkbox"/> 400 State Reapportionment	<input type="checkbox"/> 120 Marine	<input type="checkbox"/> 245 Tort Product Liability	<input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 463 Alien Detainee	<input type="checkbox"/> 830 Patent
<input type="checkbox"/> 410 Antitrust	<input type="checkbox"/> 130 Miller Act	<input type="checkbox"/> 290 All Other Real Property	<b>TORTS</b>	<input type="checkbox"/> 510 Motions to Vacate Sentence	<input type="checkbox"/> 840 Trademark
<input type="checkbox"/> 430 Banks and Banking	<input type="checkbox"/> 140 Negotiable Instrument	<b>TORTS</b>	<b>PERSONAL PROPERTY</b>	<input type="checkbox"/> 530 General	<b>SOCIAL SECURITY</b>
<input type="checkbox"/> 450 Commerce/ICC Rates/Etc.	<input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment	<b>PERSONAL INJURY</b>	<input type="checkbox"/> 370 Other Fraud	<input type="checkbox"/> 535 Death Penalty	<input type="checkbox"/> 861 HIA (1395ff)
<input type="checkbox"/> 460 Deportation	<input type="checkbox"/> 151 Medicare Act	<input type="checkbox"/> 310 Airplane	<input type="checkbox"/> 371 Truth in Lending	<b>Other:</b>	<input type="checkbox"/> 862 Black Lung (923)
<input type="checkbox"/> 470 Racketeer Influenced & Corrupt Org.	<input type="checkbox"/> 152 Recovery of Defaulted Student Loan (Excl. Vet.)	<input type="checkbox"/> 315 Airplane Product Liability	<input type="checkbox"/> 380 Other Personal Property Damage	<input type="checkbox"/> 540 Mandamus/Other	<input type="checkbox"/> 863 DIWC/DIWW (405 (g))
<input type="checkbox"/> 480 Consumer Credit	<input type="checkbox"/> 160 Stockholders' Suits	<input type="checkbox"/> 320 Assault, Libel & Slander	<input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 550 Civil Rights	<input type="checkbox"/> 864 SSID Title XVI
<input type="checkbox"/> 490 Cable/Sat TV	<input type="checkbox"/> 190 Other Contract	<input type="checkbox"/> 330 Fed. Employers' Liability	<b>BANKRUPTCY</b>	<input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/> 865 RSI (405 (g))
<input type="checkbox"/> 850 Securities/Commodities/Exchange	<input type="checkbox"/> 195 Contract Product Liability	<input type="checkbox"/> 340 Marine	<input type="checkbox"/> 422 Appeal 28 USC 158	<input type="checkbox"/> 560 Civil Detainee Conditions of Confinement	<b>FEDERAL TAX SUITS</b>
<input type="checkbox"/> 890 Other Statutory Actions	<input type="checkbox"/> 196 Franchise	<input type="checkbox"/> 345 Marine Product Liability	<input type="checkbox"/> 423 Withdrawal 28 USC 157	<b>FORFEITURE/PENALTY</b>	<input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant)
<input type="checkbox"/> 891 Agricultural Acts	<b>REAL PROPERTY</b>	<input type="checkbox"/> 350 Motor Vehicle	<b>CIVIL RIGHTS</b>	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881	<input type="checkbox"/> 871 IRS-Third Party 26 USC 7609
<input type="checkbox"/> 893 Environmental Matters	<input type="checkbox"/> 210 Land Condemnation	<input type="checkbox"/> 355 Motor Vehicle Product Liability	<input type="checkbox"/> 440 Other Civil Rights	<b>LABOR</b>	
<input type="checkbox"/> 895 Freedom of Info. Act	<input type="checkbox"/> 220 Foreclosure	<input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 441 Voting	<input type="checkbox"/> 710 Fair Labor Standards Act	
<input type="checkbox"/> 896 Arbitration	<input type="checkbox"/> 230 Rent Lease & Ejectment	<input type="checkbox"/> 362 Personal Injury-Med Malpractice	<input type="checkbox"/> 442 Employment	<input type="checkbox"/> 720 Labor/Mgmt. Relations	
<input type="checkbox"/> 899 Admin. Procedures Act/Review of Appeal of Agency Decision		<input type="checkbox"/> 365 Personal Injury-Product Liability	<input type="checkbox"/> 443 Housing/Accommodations	<input type="checkbox"/> 740 Railway Labor Act	
<input type="checkbox"/> 950 Constitutionality of State Statutes		<input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability	<input type="checkbox"/> 445 American with Disabilities-Employment	<input type="checkbox"/> 751 Family and Medical Leave Act	
		<input type="checkbox"/> 368 Asbestos Personal Injury Product Liability	<input type="checkbox"/> 446 American with Disabilities-Other	<input type="checkbox"/> 790 Other Labor Litigation	
			<input type="checkbox"/> 448 Education	<input type="checkbox"/> 791 Employee Ret. Inc. Security Act	

FOR OFFICE USE ONLY:

Case Number:

CV-71 (11/13)

CIVIL COVER SHEET

CV14-0623

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**UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA  
CIVIL COVER SHEET**

**VIII. VENUE:** Your answers to the questions below will determine the division of the Court to which this case will most likely be initially assigned. This initial assignment is subject to change, in accordance with the Court's General Orders, upon review by the Court of your Complaint or Notice of Removal.

<b>Question A: Was this case removed from state court?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "no," go to Question B. If "yes," check the box to the right that applies, enter the corresponding division in response to Question D, below, and skip to Section IX.	<b>STATE CASE WAS PENDING IN THE COUNTY OF:</b>		<b>INITIAL DIVISION IN CACD IS:</b>
	<input type="checkbox"/> Los Angeles		Western
	<input type="checkbox"/> Ventura, Santa Barbara, or San Luis Obispo		Western
	<input type="checkbox"/> Orange		Southern
	<input type="checkbox"/> Riverside or San Bernardino		Eastern

<b>Question B: Is the United States, or one of its agencies or employees, a party to this action?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "no," go to Question C. If "yes," check the box to the right that applies, enter the corresponding division in response to Question D, below, and skip to Section IX.	<b>If the United States, or one of its agencies or employees, is a party, is it:</b>		<b>INITIAL DIVISION IN CACD IS:</b>
	<b>A PLAINTIFF?</b>	<b>A DEFENDANT?</b>	
	Then check the box below for the county in which the majority of DEFENDANTS reside.	Then check the box below for the county in which the majority of PLAINTIFFS reside.	
	<input checked="" type="checkbox"/> Los Angeles	<input type="checkbox"/> Los Angeles	Western
	<input type="checkbox"/> Ventura, Santa Barbara, or San Luis Obispo	<input type="checkbox"/> Ventura, Santa Barbara, or San Luis Obispo	Western
	<input type="checkbox"/> Orange	<input type="checkbox"/> Orange	Southern
	<input type="checkbox"/> Riverside or San Bernardino	<input type="checkbox"/> Riverside or San Bernardino	Eastern
<input type="checkbox"/> Other	<input type="checkbox"/> Other	Western	

<b>Question C: Location of plaintiffs, defendants, and claims?</b> (Make only one selection per row)	<b>A.</b> Los Angeles County	<b>B.</b> Ventura, Santa Barbara, or San Luis Obispo Counties	<b>C.</b> Orange County	<b>D.</b> Riverside or San Bernardino Counties	<b>E.</b> Outside the Central District of California	<b>F.</b> Other
Indicate the location in which a majority of plaintiffs reside:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indicate the location in which a majority of defendants reside:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indicate the location in which a majority of claims arose:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>C.1. Is either of the following true? If so, check the one that applies:</b> <input type="checkbox"/> 2 or more answers in Column C <input type="checkbox"/> only 1 answer in Column C and no answers in Column D  Your case will initially be assigned to the SOUTHERN DIVISION. Enter "Southern" in response to Question D, below. If none applies, answer question C2 to the right. →	<b>C.2. Is either of the following true? If so, check the one that applies:</b> <input type="checkbox"/> 2 or more answers in Column D <input type="checkbox"/> only 1 answer in Column D and no answers in Column C  Your case will initially be assigned to the EASTERN DIVISION. Enter "Eastern" in response to Question D, below. If none applies, go to the box below. ↓
Your case will initially be assigned to the WESTERN DIVISION. Enter "Western" in response to Question D below.	

<b>Question D: Initial Division?</b>	<b>INITIAL DIVISION IN CACD</b>
Enter the initial division determined by Question A, B, or C above: →	WESTERN

IX(a). IDENTICAL CASES: Has this action been previously filed in this court and dismissed, remanded or closed? ☒ NO ☐ YES

If yes, list case number(s): \_\_\_\_\_

IX(b). RELATED CASES: Have any cases been previously filed in this court that are related to the present case? ☒ NO ☐ YES

If yes, list case number(s): \_\_\_\_\_

Civil cases are deemed related if a previously filed case and the present case:

(Check all boxes that apply)

- ☐ A. Arise from the same or closely related transactions, happenings, or events; or  
☐ B. Call for determination of the same or substantially related or similar questions of law and fact; or  
☐ C. For other reasons would entail substantial duplication of labor if heard by different judges; or  
☐ D. Involve the same patent, trademark or copyright, and one of the factors identified above in a, b or c also is present.

X. SIGNATURE OF ATTORNEY  
(OR SELF-REPRESENTED LITIGANT):

*Paul Roehmer*

DATE: 1/24/2014

Notice to Counsel/Parties: The CV-71 (JS-44) Civil Cover Sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law. This form, approved by the Judicial Conference of the United States in September 1974, is required pursuant to Local Rule 3-1 is not filed but is used by the Clerk of the Court for the purpose of statistics, venue and initiating the civil docket sheet. (For more detailed instructions, see separate instructions sheet).

Key to Statistical codes relating to Social Security Cases:

Nature of Suit Code	Abbreviation	Substantive Statement of Cause of Action
861	HIA	All claims for health insurance benefits (Medicare) under Title 18, Part A, of the Social Security Act, as amended. Also, include claims by hospitals, skilled nursing facilities, etc., for certification as providers of services under the program. (42 U.S.C. 1935ff(b))
862	BL	All claims for "Black Lung" benefits under Title 4, Part B, of the Federal Coal Mine Health and Safety Act of 1969. (30 U.S.C. 923)
863	DIWC	All claims filed by insured workers for disability insurance benefits under Title 2 of the Social Security Act, as amended; plus all claims filed for child's insurance benefits based on disability. (42 U.S.C. 405 (g))
863	DIWW	All claims filed for widows or widowers insurance benefits based on disability under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405 (g))
864	SSID	All claims for supplemental security income payments based upon disability filed under Title 16 of the Social Security Act, as amended.
865	RSI	All claims for retirement (old age) and survivors benefits under Title 2 of the Social Security Act, as amended. (42 U.S.C. 405 (g))